

**Property Tax Appraiser
Certification and Training Program**

**Training Coordinator Manual for
County Assessors**

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**State Board of Equalization
Property and Special Taxes Department
County-Assessed Properties Division
Training and Certification Section**

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CHAPTER 1: INTRODUCTION

Under section 670 of the Revenue and Taxation Code,¹ any person performing the duties of an appraiser for property tax purposes as an employee of the state, any county, or any city and county, must hold a valid appraiser's certificate issued by the California State Board of Equalization (Board). Sections 670 through 673 (see Appendix 1) and Property Tax Rules 281 through 284² (see Appendix 2) govern the issuance of such certificates and the requirements to retain them.

The Board publishes *Guidelines for Appraiser Certification and Training (Guidelines)* to ensure that county assessors and their staff are provided with sufficient information to assist them in obtaining and maintaining appraiser certification. Letter To Assessors (LTA) 2011/013, dated March 25, 2011, distributed the *Guidelines*. The *Guidelines* address:

- (1) The requirements for obtaining an appraiser's certificate;
- (2) The requirements for retaining a certificate;
- (3) Types of training provided by Board staff; and
- (4) Participation of noncertified staff in the appraisal process.

The *Guidelines* are available on the Board's website at:

www.boe.ca.gov/proptaxes/pdf/lta11013.pdf

Assessors and Board staff interact on certification and training of appraisers statewide. To streamline the process, each assessor designates a Training Coordinator in their office who is responsible for working with Board staff to submit the necessary information for appraiser certification and training for their county. The procedures in this manual have been developed to assist the Training Coordinators in providing information to Board staff regarding appraiser certification and training matters.

ROLE OF TRAINING COORDINATOR

The duties of the Training Coordinator include submission of applications for appraiser certification and monitoring appraisers' training to ensure that annual training requirements are met. In the course of these responsibilities, the Training Coordinator will interact with Board staff in order to obtain certification for the county's property tax appraisers and communicate any training needs for Board courses or approval for any training not conducted by Board staff.

The responsibilities of a Training Coordinator include:

- Submitting applications for temporary appraiser certification when a new property tax appraiser is hired.

¹ All statutory references are to the Revenue and Taxation Code unless specified otherwise.

² All references to Rules are Property Tax Rules from Title 18, Public Revenues, California Code of Regulations.

- Ensuring applicants take the certification examination to attain permanent certification within the appropriate time period.
- Submitting applications for advanced certification.
- Submitting applications for auditor-appraiser designation for persons holding appraiser certification and applicable auditor qualifications.
- Notifying Board staff when there is a change in employment status of certified property tax appraisers; for example, retirement.
- Understanding the annual training requirements for certified property appraisers and advising the assessor's staff of such requirements.
- Understanding the type of training accepted for appraisal training credit and the types of training offered by Board staff.
- Coordinating with Board staff to identify appraiser training needs.
- Coordinating with Board staff to schedule training course dates and locations.
- Registering property tax appraisers in Board-conducted courses.
- Seeking approval and reporting any non-Board conducted training courses taken by appraisers.
- Coordinating with Board staff on corrections to appraiser training reports.

The discussions in this manual are segregated into two parts: *Certification Responsibilities* and *Training Responsibilities*. In coordinating with Board staff, the following contact information should be used:

	<u>Telephone</u>	<u>Fax</u>
Training and Certification Section	916-274-3350	916-285-0134
Appraiser Training Email	appraiser.training@boe.ca.gov	

CHAPTER 2: CERTIFICATION RESPONSIBILITIES

The *Guidelines for Appraiser Certification and Training (Guidelines)*,³ on pages 1 through 6, discusses the requirements for obtaining an appraiser's certificate. The Training Coordinator is responsible for submitting applications for temporary certification (necessary for permanent certification), advanced certification, and for auditor-appraiser designation to Board staff on behalf of the assessor's office. Additionally, the Training Coordinator is responsible for advising Board staff when a certified property tax appraiser has a change in employment status.

TEMPORARY CERTIFICATION

When an assessor's office hires a new property tax appraiser, the appraiser must obtain appraiser certification from the Board. The first step in this process is to submit an application for temporary certification; submission is done on form BOE-740-A, *Application for Temporary Appraiser's Certificate*. The application is available on the Board's website at:

www.boe.ca.gov/proptaxes/pdf/boe740a.pdf

This application provides information about the appraiser's education and work experience required for Board staff to evaluate qualification for appraiser certification.⁴

The application must be signed by the appraiser and assessor; and include a copy of the applicant's degree, diploma, or college transcript. The application must also be accompanied by financial disclosure information as specified on the application. In the case where the newly hired employee is an auditor-appraiser, then the application must so specify in the designated area of the form. The Training Coordinator should review the application to ensure that it is complete and submit it to Board staff. Generally, the Training Coordinator should submit this application to Board staff within a week of the appraiser's start date.

In reviewing the application, the Training Coordinator should verify that the application is properly signed and all required attachments are submitted with the application. Refer to page 3 of the *Guidelines* for the detailed listing of documents that must be submitted with the application.

Upon receipt of a completed application for temporary appraiser's certificate, Board staff will review the application and make a determination regarding the applicant's qualification. If approved, Board staff will assign a certification number to the appraiser and notify the Training Coordinator in writing of the certification number and the date issued. The Training Coordinator should provide the certification number and certification date to the appraiser to inform him or her of approval.

The Training Coordinator should advise the appraiser to begin reviewing Assessors' Handbook Section 501, *Basic Appraisal* (AH 501), and Publication 29, *Property Tax Overview*, to become

³ www.boe.ca.gov/proptaxes/pdf/ta11013.pdf.

⁴ The requirements for temporary and permanent appraiser certification are discussed on page 1 through 3 of the *Guidelines for Appraiser Certification and Training*.

familiar with California Property Tax law and help prepare them for permanent certification (discussed below). AH 501 and Publication 29 are available on the Board's website at:

AH 501: www.boe.ca.gov/proptaxes/pdf/ah501.pdf

Publication 29: www.boe.ca.gov/proptaxes/pdf/pub29.pdf

Additionally, the Training Coordinator should provide the appraiser with a copy of *Guidelines* so they are aware of certification and training requirements.

A new appraiser is given one year from the temporary certification date to attain permanent certification. As specified in Rule 282, subdivision (a), no one can continue to perform appraisal duties for more than one year without becoming permanently certified. An appraiser attains permanent certification by passing a certification examination commonly referred to as the *cert exam*.

PERMANENT CERTIFICATION

The Board issues an appraiser's certificate when a temporarily certified appraiser attains a passing score on the Board-prepared certification examination. Generally, the examination is given at several locations throughout the state following a session of PropTx 310.⁵ The locations are determined based on the student composition of the class. An appraiser can take the certification examination without taking PropTx 310; however, this course is quite helpful as it introduces new appraisers to the fundamentals of appraising for property tax purposes. This course is discussed further in Chapter 2.

There are numerous ways that an appraiser can prepare for the certification examination and the training coordinator should advise newly hired appraisers of the various ways to prepare themselves. In addition to PropTx 310, the Board offers two self-study training sessions that address the basic principles and foundation of appraisal which will help the appraiser:

1. *Basic Appraisal Self-Study Training Session*—all training materials for this session are available on the Board's website at www.boe.ca.gov/proptaxes/training_BASS.htm; and
2. *Appraisal Process Self-Study Training Session*—all training materials for this session are available on the Board's website at www.boe.ca.gov/proptaxes/training_APSS.htm.

As discussed later in registering for elearning classes, a CD version of PropTx 310 is also available for those not wanting to enroll in the course.

The Training Coordinator must coordinate with Board staff to register a temporary appraiser to take the certification examination. A schedule of Board-conducted courses, workshops, and certification exams is available on the Board's website at:

www.boe.ca.gov/proptaxes/castraining.htm.

⁵ *Introduction to Appraising for Property Tax Purposes*, www.boe.ca.gov/proptaxes/boetc.htm. This is an online class, taught through American River College.

An appraiser must receive a score of 70 percent or more to pass the certification examination. The examination can be taken more than once, however, successful passage must be within one year of the temporary certification date. Board staff notifies the Training Coordinator in writing of the results of the examination. The Training Coordinator should advise the appraiser of the results and provides the date of permanent certification to the appraiser.

Board staff will send a permanent appraiser's certificate to the Training Coordinator to evidence successful passage of the examination; the certificate should be given to the appraiser. Additionally, the Training Coordinator should advise the appraiser that they are subject to annual training requirements beginning with the fiscal year in which they receive permanent certification. Training requirements are discussed further in Chapter 2.

ADVANCED CERTIFICATION

An appraiser holding a permanent appraiser's certificate may obtain an advanced appraiser's certificate once the appraiser has held permanent certification for three years and otherwise meets the requirements. The three methods for obtaining an advanced appraiser's certificate are:⁶

1. Successful completion of a prescribed course of study;
2. Passing the BOE's advanced-level certification examination; or
3. Holding certain designations from a recognized professional appraisal organization.

Application for an advanced appraiser's certificate is made on form BOE-747-BC, *Application for Advanced Appraiser Certification*. The form is available on the Board's website at:

www.boe.ca.gov/proptaxes/pdf/747bc.pdf

The Training Coordinator is responsible for reviewing the application before submitting it to Board staff to ensure that:

1. The appraiser has been permanently certified by the Board as a property tax appraiser for at least three years;
2. The application identifies by which method advanced certification is being requested; and
3. All required attachments are submitted with the application (for example, evidence of a professional designation).

If an appraiser is seeking advanced certification based upon a prescribed course of study,⁷ a minimum of two advanced appraisal courses are required as part of the six mandatory courses. Each course must be at least 24 hours in length and include a final examination.

⁶ The *Guidelines*, on pages 4 through 6, discusses the requirements for obtaining an advanced appraiser's certificate, and outlines the methods by which advanced appraiser certification can be achieved.

⁷ The *Guidelines*, on pages 5 and 6, discusses the prescribed course of study for advanced certification.

If any of the courses are not courses taught by the Board, then form BOE-747-CC, *Application for Advanced Appraiser Certification Supplemental Schedule of Non-BOE Courses*, must be signed by the assessor and submitted. This form is available on the Board's website at:

www.boe.ca.gov/proptaxes/pdf/747cc-rev1-07-08.pdf

Upon receipt of a completed application for advanced appraiser certification, Board staff will notify the Training Coordinator in writing of its determination and, if approved, Board staff will send an advanced appraiser's certificate to the Training Coordinator. The appraiser's certification number does not change. The Training Coordinator should provide the advanced certificate and advanced certification date to the appraiser, and advise the appraiser that the annual training requirement is now 12 hours, effective the fiscal year that advanced certification is granted.

AUDITOR-APPRAISER DESIGNATION

Persons performing property tax audits must be designated to do so by the Board. If an employee was initially hired as an auditor-appraiser, then the auditor designation would have been recognized at the time of temporary appraiser certification. However, an employee may not have been hired as an auditor-appraiser, but later becomes employed as such. If an employee who is certified as a property tax appraiser later meets the qualifications and is reclassified as an auditor-appraiser, application can be made to add such designation to the appraiser's certification records. A request to add the designation is done through the submission of form BOE-740-B, *Application for Auditor-Appraiser Designation Following Appraiser Certification*. This form is available on the Board's website at:

www.boe.ca.gov/proptaxes/pdf/boe740b.pdf

The Training Coordinator is responsible for reviewing the form before submitting it to Board staff to ensure that:

1. The appraiser has identified which qualification has been met in order to add the auditor-appraiser designation and that the form properly provides that information;
2. The form is signed by the appraiser and the assessor; and
3. All required attachments are submitted with the form (for example, degree, transcript, license, or examination results).

If an appraiser is seeking auditor-appraiser designation on the basis of completion of an examination, Board staff must approve that examination. The Training Coordinator may contact Board staff to obtain approval at:

appraiser.training@boe.ca.gov

NOTE: Board staff has previously approved certain examinations given by the CPS Human Resource Services. The composition of questions must be from certain topical categories. The examination must be a comprehensive examination of the applicant's technical knowledge of accounting.

CHANGE IN EMPLOYMENT STATUS

Whenever there is a change in employment status (for example, a retirement) for a certified appraiser, the assessor's office must notify Board staff to update the appraiser's status in the appraiser's certification records. The Training Coordinator is responsible for submitting form BOE-743-A, *Report of Property Appraisers' Change in Employment Status*. This form is available on the Board's website at:

www.boe.ca.gov/proptaxes/pdf/743a-rev6-07-08.pdf

This form is to be submitted in the case of retirement, termination, death, or leave of absence. Additionally, the form is used to notify Board staff of a name change for an appraiser.

A previously certified appraiser can have his or her appraiser certificate reactivated upon return to a previous position, new employment in another assessor's office, or employment with the Board. The Training Coordinator should ensure that form BOE-743-A is completed when a county hires a retired annuitant (when the annuitant's certification has been deactivated) or an employee that was previously employed as an appraiser in another assessor's office. In the case where employment was in another assessor's office, the Training Coordinator should complete as much information as possible on the form, including the certification number and previous county employer.

CHAPTER 3: TRAINING RESPONSIBILITIES

The *Guidelines*⁸ discuss the requirements to retain an appraiser's certificate. Although it is each appraiser's responsibility to fulfill the annual training requirement to maintain his or her appraiser's certificate, the Training Coordinator is responsible for assisting them by coordinating with Board staff to identify training needs and register for courses and workshops. Additionally, the Training Coordinator should be aware of the annual training requirements, understand the types of training that qualify for appraisal training credit, and advise appraisers of training opportunities. The Training Coordinator has a direct role in seeking approval of non-Board conducted courses and crediting of training to the appraiser's training record.

ANNUAL TRAINING REQUIREMENTS

Holders of an appraiser's certificate must receive 24 hours of Board-approved or Board-conducted training each year.⁹ In the case of a holder of an advanced appraiser's certificate, the annual training requirement is 12 hours. The training requirement begins in the same fiscal year that the appraiser receives permanent certification; and the 24-hour training requirement reduces to 12 when the appraiser receives advanced certification.

TRAINING HOUR CARRYOVER

The Training Coordinator should be aware of the number of training hours required by permanent and advanced appraisers and should ensure that the county's appraisers are aware of those training requirements. It is important to understand that carryover of training hours is permitted toward meeting the appraiser's annual training requirements. Training hours taken by an appraiser in excess of his or her required 24 or 12 hours may be carried over to future years, subject to a three-year limit for permanently certified appraisers, and a two-year limit for advanced certified appraisers.¹⁰

REVOCATION

The Training Coordinator should understand the revocation process and advise the county appraisers that their certificates are subject to revocation if they do not obtain the required training. Property Tax Rule 284 discusses the retention and revocation of an appraiser certificate (see Appendix 2).

Not attaining the annual training requirement does not automatically result in revocation; training hours may be carried over from prior years. If the appraiser does not complete the required number of hours in a given year, it is permitted that they use carryover hours that were taken in prior years.

⁸ For a complete discussion of retention of appraisal certificates, see the *Guidelines*, www.boe.ca.gov/proptaxes/pdf/ltal1013.pdf, pages 8 through 13.

⁹ Section 267; *Guidelines*, page 8.

¹⁰ For a complete discussion of carryover hours, see the *Guidelines*, page 9.

TRAINING ACCEPTED FOR APPRAISAL TRAINING CREDIT

The Training Coordinator should be familiar with the types of training that is accepted for appraisal training credit and be able to discuss them with appraisers interested in attending training or seeking training credit.

- Appraisal training courses conducted by Board staff, on an hour-for-hour basis, may be counted toward the annual training requirement, as are appraisal courses offered by an organization other than the Board. However, Board staff must approve non-Board conducted courses.
- Non-appraisal real estate courses and accounting and auditing courses, on an hour-for-hour basis, may be counted toward the annual training requirement. College level courses will be allowed at a rate of 12 hours per semester unit and 9 hours per quarter unit.
- Conferences, seminars, and workshops conducted by appraisal organizations may be counted toward the annual training requirement; hours are based on the content of the program.
- Non-appraisal courses may be counted for training credit under very limited circumstances. Four types of courses were decided upon by the California Assessors' Association and Board staff:
 - Spreadsheet
 - Database
 - Geographic Information System Programs
 - Appraiser Ethics¹¹

TRAINING OFFERED BY THE BOARD

The Training Coordinator should be familiar with the types of training offered by the Board that county's appraisers can take to obtain appraisal training credit.¹²

Board staff conducts training courses and workshops in a traditional classroom setting; the hours range from 6 to 32 hours. A schedule of these courses is posted to the Board's website and emailed to Training Coordinators. Generally, the schedule of classes for the upcoming fiscal year is posted in late July each year; however, classes are added to the schedule throughout the year based on appraiser training needs and the availability of instructors and training facilities. The course schedule is available on the Board's website at:

www.boe.ca.gov/proptaxes/castraining.htm

¹¹ See the *Guidelines*, page 11.

¹² See the *Guidelines*, page 12.

In addition to the classroom courses and workshops, Board staff conducts online training in several formats:

- ***elearning***—Presently, there are two elearning courses offered through the American River College; one on basic appraisal and the other on personal property valuation. Registration must be done through the college. Information on how to register is available on the Board's website at:

www.boe.ca.gov/proptaxes/castraining.htm

- ***Self-Study Training Sessions***—There are currently self-study training sessions for 19 topics available. Self-study sessions involve reading existing guidance on a topic and answering a series of questions to ensure understanding of the topic. The self-study sessions can be taken at any time throughout the year and are available to appraisers and non-appraisal staff in assessors' offices. All instructions and materials for the self-study sessions are available on the Board's website at:

www.boe.ca.gov/proptaxes/selfstudy.htm

- ***Self-Paced Online Learning Sessions***—Board staff has developed self-paced online learning sessions. These sessions involve students reading structured learning modules with illustrated examples. The self-paced learning sessions can be taken by an appraiser at any time. The self-paced learning sessions are available on the Board's website at:

www.boe.ca.gov/proptaxes/online.htm

- ***Online Conferences***—Board staff has conducted training using online conferencing, specifically the WebEx™ platform. Online conferencing involves students participating from various locations throughout the state. Board staff notifies Training Coordinators of online conferencing training via email when a session is scheduled.

TRAINING NEEDS ASSESSMENT

As part of course scheduling, Board staff surveys assessors' offices to identify courses needed by their staff.¹³ The Training Coordinator plays a vital role in determining the classroom-based courses and workshops offered by the Board. Each year, in April or May, Board staff sends a training survey to county assessors asking them to identify courses needed by their appraisal staff. The survey lists the courses that are anticipated to be offered during the upcoming fiscal year. Board courses are scheduled based on the number of requests received in the survey and the availability of Board staff to instruct the courses.

The training coordinator should consult with the appraisers and management to determine the number of appraisers that need each class on the list. When completing the survey, indicate ***only*** the number that are interested in taking the training and ***are able*** to attend during the indicated fiscal year. Do not include appraisers that do not currently meet the course prerequisites. If you

¹³ See the *Guidelines*, page 13.

are unable to return the survey by the requested deadline, advise Board staff when you will be able to return the survey.

Upon receipt of the surveys, Board staff compiles the information and determines locations based on the needs assessment. As the schedule is developed, Board staff coordinates with Training Coordinators to obtain rooms where we may conduct the training sessions. If your county is interested in hosting a particular training session, contact Board staff to ascertain whether or not your location can yield enough students to hold the session. While one county may not have enough appraisers requesting a particular training session, there may be a sufficient number to hold the session when combined with appraisers from surrounding counties.

REGISTERING FOR BOARD-CONDUCTED CLASSROOM COURSES

Training Coordinators are notified of scheduled courses and are asked to assist in scheduling and enrolling students in those classes.¹⁴ Approximately six to eight weeks prior to a class, the Board's course registrar¹⁵ sends a class advertisement email to the Training Coordinators informing them of the date and location of the upcoming class and requesting submission of class registration. Registration is done on form BOE-746-A, *Course Registration*, which is sent with the advertisement email.

The Training Coordinator should work with appraisers and determine if they are interested in attending the announced class. The Training Coordinator is responsible for assuring that appraisers meet the prerequisites identified for Board training. Complete and submit a *Course Registration* form identifying the names and certification number of appraisers who want to take the class. Registration is due by the time specified on the course advertisement, which is generally three weeks prior to the course. Board staff will advise the Training Coordinator of acceptance into the class and provide the course particulars once the registration period expires. If a class becomes full before the registration period ends, Board staff will send an email advising Training Coordinators of such information. If Board staff finds that there is course registration beyond the scheduled room's capacity, where possible, an additional course will be scheduled in a surrounding area.

Board staff will send course particulars to Training Coordinators for those counties where appraisers have been enrolled in a course. The particulars identify the (1) address and times of the course, (2) required materials, and (3) any pre-reading requirements. The Training Coordinator is responsible to ensure that each student receives that course particulars.

REGISTERING FOR BOARD-CONDUCTED eLEARNING

There are currently two elearning courses available. PropTx 310, *Introduction to Appraising for Property Tax Purposes*, covers the fundamentals of appraising for property tax purposes and is a method used to prepare a newly appointed appraiser to take the certification examination. PropTx 311, *Appraisal of Machinery and Equipment*, covers the principles of property tax appraisal for tax assessment of personal property and fixtures.

¹⁴ See the *Guidelines*, page 13.

¹⁵ appraiser.training@boe.ca.gov.

Registration for the elearning courses must be done through the American River College. The Board's website identifies the dates of these courses and information on how to register and is available at:

www.boe.ca.gov/proptaxes/castraining.htm

An appraiser must first apply for admission as a student of American River College before he or she can register for the elearning courses. Enrollment and registration fees are nominal; however, if the newly hired appraiser is considered an out-of-state resident, then there is an added fee to become a student of the college. As an alternative to enrolling in PropTx 310, a CD version of this course is available, and the Training Coordinator can obtain a copy of the CD by contacting Board staff.

APPROVAL OF NON-BOARD CONDUCTED TRAINING

The Training Coordinator is responsible for submitting information on courses that are sought for appraisal training credit that are not conducted by the Board.¹⁶ Approval requests are made on form BOE-745-A, *Request for Course Approval*. The form is available on the Board's website at:

www.boe.ca.gov/proptaxes/pdf/745a.pdf

The following items must be included on the form:

- County Name and Date Submitted
- Course Title, Course Date, Course Sponsor, and Course Location
- Number of Training Hours Requested, and Number of Semester or Quarter Units for College Courses
- Course Objectives and Instructor's Name and Qualifications

The Training Coordinator should ensure that all areas of the form are completed and that the request includes documents required on the form; specifically, a copy of the agenda/lesson plan, or other course material to assist in Board staff's evaluation of the course for appraisal training credit. A course description from an online appraisal instruction organization is appropriate documentation. If you know if the course repeats within the fiscal year, identify that information on the form so that Board staff can consider approval of all sessions for the full fiscal year.

The Training Coordinator should review information as to the types of courses that are accepted for appraisal training credit before sending a request; refer to the section *Training Accepted for Appraisal Training Credit* earlier in these guidelines. If the training is not within one of the acceptable categories, then a request should not be submitted to Board staff. If the Training Coordinator is uncertain whether a course would be acceptable, form BOE-745-A should be submitted to Board staff for review.

¹⁶ See the *Guidelines*, page 9.

With the exception of certain appraisal conferences, Training Coordinators must submit a request for course approval to Board staff for all non-Board conducted courses. The California Assessors' Association, and its affiliate committees and subcommittees, generally coordinate directly with Board staff on their conferences and courses, thereby eliminating the need for Training Coordinators to request course approval. The customary conferences include:

- California Assessors' Association Annual Conference
- Bay Area Assessors' Association Conference
- Northern California Assessors' Association Conference
- Central – Southern Assessors' Association Conference

Additionally, the organizers of the Business Chiefs' Conferences and the Real Property Chiefs' Conferences work directly with Board staff for training approval based on the agenda for the conferences. The California Assessors' Administrative Services Association also submits approval information with Board staff for all of its classes and workshops.

Upon receipt of form BOE-745-A, Board staff reviews the information to determine whether it qualifies for appraiser training credit and the number of hours approved for such training. Board staff notifies the Training Coordinator of the results and, if approved, provides a Course Approval Reference Number (CAR #) that is to be used on future notification of training taken. If a course is not approved, the Training Coordinator should advise the appraiser(s) who requested training credit so they do not identify the training as missing from his/her appraisal training record when reviewing Appraisal Training Reports – see page 14.

NOTIFICATION OF TRAINING TAKEN

Board staff maintains records of training for all certified appraisers in assessors' offices to ensure that appraisers remain current in their training requirements.¹⁷ Each appraiser's record has a listing of training taken by fiscal year, identifying the course title and dates. Board staff enters information into the appraiser's training record for all courses conducted by the Board upon completion of the classes. The Training Coordinator is responsible for working with Board staff for any training that is not conducted by the Board, with the exception of the appraisal conferences that are discussed earlier in these guidelines in the section *Approval of Non-Board Conducted Training*.

The Training Coordinator is responsible for submitting information on courses that have been taken by appraisers that have been previously approved for appraisal training credit. Request is made on form BOE-744-A, *Request for Training Hours*. The form is available on the Board's website at:

www.boe.ca.gov/proptaxes/pdf/744a-rev9-07-08.pdf

¹⁷ See the *Guidelines*, page 8.

The form identifies the title and date of the course and the Course Approval Reference Number (CAR#) that was assigned by Board staff and given to the Training Coordinator when Board staff approved the course. The following items must be included on the form:

- County Name and CAR Number.
- Course Title, Course Date(s), Course Sponsor, and Course Location.
- Employer Code. This is a number assigned to each county. The code is listed on the *Request for Training Hours* form.
- Appraiser Name, Appraiser Code, and Certificate Number. The appraiser code is the certification type for the appraiser: Temporary, Permanent, or Advanced.
- Reporting Course Passed/Not Passed
- Hours Granted

Proof of attendance must be submitted with form BOE-744-B. Proof of attendance can be a copy of a certificate of completion, sign-in sheet, or letter from the course sponsor.

Upon receipt of form BOE-744-B, Board staff will review the form and accompanying documents and determine the number of training hours to credit to the training record for each appraiser listed on the form based on the number of hours previously approved in the course approval process and the number of hours attended. Board staff will then credit the hours to each appraiser's training record. Board staff will notify the Training Coordinator once the training is credited to the appraiser's training record.¹⁸

APPRAISER TRAINING REPORTS

Holders of an appraiser's certificate are subject to annual training requirements and each appraiser is responsible for attaining his or her own training hour requirements. The Training Coordinator helps appraisers to ensure that they are current in their annual training. To assist in this regard, Board staff distributes training reports to assessors' offices twice a year. The training reports consist of the following:

- ***Training Records Summary***—The report identifies the current balance of each appraiser's training hours. The report also identifies whether or not an appraiser is designated as an auditor qualified to conduct audits under section 469.
- ***Appraiser Annual Totals Calculation***—The report summarizes each appraiser's annual calculation of training hours.
- ***Training History***—The report details the training history of all courses taken and the training hours earned by each appraiser.

¹⁸ See the *Guidelines*, page 9, for further information on course approval and requests for training hours.

The training reports are provided to the Training Coordinators on a CD. Information includes the training history for each certified property appraiser that has an active status at the time the report is generated.

The Training Coordinator should review the *Training Records Summary* to ensure that appraisers who are employed as auditor-appraisers include the auditor designation in the appraiser's training records, and that all appraisers listed currently work for the county as an appraiser. Corrections to the report should include:

- If an individual listed is employed as an auditor-appraiser but the report does not include the auditor designation, signified by a "Y" in the "Auditor" column, then the Training Coordinator must submit form BOE-740-B, *Application for Auditor-Appraiser Designation Following Appraiser Certification*, to Board staff. The form is available on the Board's website at:

www.boe.ca.gov/proptaxes/pdf/boe740b.pdf

- If an individual listed has retired or no longer works for the county, the Training Coordinator must submit form BOE 743-A, *Report of Property Appraisers' Change in Employment Status*, to Board staff. The form is available on the Board's website at:

www.boe.ca.gov/proptaxes/pdf/743a-rev6-07-08.pdf

The Training Coordinator should also work with the appraisers to review the detailed history training report to ensure that training taken is properly reflected in the training records for each appraiser. Corrections to the report should include:

- If training has been completed and submitted to Board staff but does not appear correct on an individual's training report, submit corrections to Board staff explaining the circumstances for the requested correction.
- Submit form BOE-745-A, *Request for Course Approval*, and BOE-744-A, *Request for Training Hours*, for courses not previously given to Board staff. The forms are available on the Board's website at:

BOE-745-A: <http://www.boe.ca.gov/proptaxes/pdf/745a.pdf>

BOE-744-A: <http://www.boe.ca.gov/proptaxes/pdf/744a-rev9-07-08.pdf>

The Training Coordinator should review the *Training Records Summary* and *Appraiser Annual Totals Calculation* reports to identify any appraisers that are deficient in training hours and work with management and the appraiser to become current. The training records of appraisers with deficiencies should be closely examined.

The *Training History* report shows all the training each appraiser has taken since his or her permanent certification date, when it was taken, the title of the training, whether the appraiser passed, the training hours earned, and the location of the training. Training is listed by fiscal year, starting with the most recent training. Within each fiscal year, the training is listed

chronologically, from the start of the fiscal year (July 1) to the end (June 30); the total hours of training taken is also shown for each fiscal year.

The *Appraiser Annual Totals Calculation* report shows the following information for each appraiser.

- The appraiser's name and certification number.
- The county code and name for the appraiser's current employer.
- The appraiser's certification date(s) – the date of temporary certification, the date of permanent certification, and, if applicable, the date of advanced certification. These dates are followed by the appraiser's current status. The status will be active since Board staff only provides annual training reports on appraisers with active status.
- Summary of hours by fiscal year for each year since certification.

The number for each appraiser found in the right-hand column of the last row—the "Carry Forward Total" for the current fiscal year—is the most important number. It represents the total number of hours that the appraiser is deficit (if negative) or current (if positive). If it is negative, the appraiser is deficient in meeting the annual training requirement. Following is an explanation for the columns on the report:

1. The first column shows the appraiser's **Status** as of June 30 for each fiscal year shown in the third column—the last day of the fiscal year.
2. The second column shows the appraiser's **Certification Type** as of June 30 of the fiscal year shown in the third column.
3. The third column shows the **Fiscal Year** that corresponds to each line item.
4. The fourth column shows the appraiser's **Earned Hours** during the fiscal year—training conducted or approved by Board staff that the appraiser successfully completed during the fiscal year.
5. The fifth column shows the appraiser's **Required Hours** during the fiscal year; the number of hours depends on whether the appraiser was temporary, permanent, or advanced. For permanent, the required hours are 24, for advanced 12. An appraiser does not have a training requirement during the fiscal year(s) of temporary certification. Also, an appraiser with a status of inactive during the fiscal year *does not* have a training requirement the fiscal year they become inactive.
6. The sixth column shows the **Current Year Over/Under**—the difference between the fourth and fifth columns, that is "Required Hours" less "Earned Hours." It does not reflect hours carried over from prior years.

7. The seventh column shows the **Prior Year Over/Under**—it will be the same as the hours shown in the eleventh column, "Carry Forward Total," for the prior fiscal year. (For the first year of certification, this will always be zero.)
8. The eighth, ninth, and tenth columns show the **Carry to Year + 1** (next year), the **Carry to Year + 2** (two years from now), and the **Carry to Year + 3** (three years from now). Appraisers may carry over any training time in excess of the 24-hour minimum as a credit for future training requirements up to three years. Advanced appraisers may carry any training time in excess of the 12-hour minimum over as credit for future training requirements up to two years. **Carry to Year + 1** cannot be greater than 72 hours (24 hours for advanced appraisers); **Carry to Year + 2** cannot exceed 48 hours (12 hours for advanced); and **Carry to Year + 3** cannot exceed 24 hours (advanced appraisers can only carry over for two years, so **Carry to Year + 3** will be blank for them).
9. The eleventh column shows the **Carry Forward Total**—it is the sum of the eighth, ninth, and tenth columns, and represents the number of hours that will be carried over to the next year.

CHAPTER 4: SUMMARY

The Training Coordinator duties include monitoring appraisers' training and ensuring that the appraisers' annual training requirements are met and that personnel are informed of any deficiency or potential deficiencies in training hours. In the course of the Training Coordinator responsibilities, it may be necessary to communicate with supervising appraisers regarding appraiser training needs, and to work with the appraisal staff on certification and training needs.

Finally, the Training Coordinator will work with Board staff to submit the appropriate forms on behalf of the county appraisal staff. Accurate recordkeeping is a key element of the Training Coordinator's duties.

APPENDIX 1: REVENUE AND TAXATION CODE SECTIONS

Part 2, Chapter 1

Article 8. Appraiser Qualifications

670. Appraiser's certificate. (a) No person shall perform the duties or exercise the authority of an appraiser for property tax purposes as an employee of the state, any county or city and county, unless he or she is the holder of a valid appraiser's or advanced appraiser's certificate issued by the State Board of Equalization.

(b) The board shall provide for the examination of applicants for these certificates and may contract with the State Personnel Board to give the examinations. Examinations shall be prepared by the board with the advice and assistance of a committee of five assessors selected by the State Association of County Assessors for this purpose. No certificate shall be issued to any person who has not attained a passing grade in the examination and demonstrated to the board that he or she is competent to perform the work of an appraiser as that competency is defined in regulations duly adopted by the board. However, any applicant for a certificate who is denied the same shall have a right to a review of that denial in accordance with the State Administrative Procedure Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

(c) Passage of a civil service or merit system examination for appraiser given by the state, or any county or city and county shall suffice to meet the requirements of this section. The scope of the examination shall be approved by the State Board of Equalization.

(d) No employee of the state, or any county, or city and county shall perform the duties or exercise the authority of an auditor or an auditor-appraiser under Section 469 or Section 15624 of the Government Code, unless he or she holds a degree with a specialization in accounting from a recognized institution of higher education, or is a licensed accountant in the State of California, or has passed the state, or a county, or city and county, or city civil service or merit system examination regularly given for the position of accountant or auditor by the testing body, or holds the office of assessor.

(e) Except for persons holding the office of assessor, this section does not apply to elected officials.

(f) No charge shall be made to counties or to applicants for examinations and certifications under this section or for training conducted by the board under Section 671.

671. Appraiser training. (a) In order to retain a valid appraiser's certificate every holder shall complete at least 24 hours of training conducted or approved by the State Board of Equalization in each one-year period.

Any excess in training time over the 24-hour minimum accumulated in any one year shall be carried over as credit for future training requirements with a limit of three years in which the carryover time may be credited.

Failure to receive such training shall constitute grounds for revocation of an appraiser's certificate; provided, however, that proceedings to revoke shall be conducted in accordance with the Administrative Procedure Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

Training shall include, but not be limited to, new developments in the case and statutory law and administrative rules.

(b) An advanced appraiser's certificate shall be issued by the board after an applicant has held an appraiser's certificate for at least three years and:

- (1) Has successfully completed a course of study; or
- (2) Has passed an advanced level examination; or

- (3) Holds a valid professional designation from a recognized professional organization.

The board, with the advice and assistance of five assessors selected by the State Association of County Assessors of California, shall prescribe the course of study, prepare the advanced level examination, and approve the professional designation.

In order to retain a valid advanced appraiser's certificate, every holder shall complete at least 12 hours of training in each one-year period.

Any excess in training time for the advanced appraiser's certificate over the 12-hour minimum accumulated in any one year shall be carried over as a credit for future training requirements with a limit of two years in which the carryover time may be credited.

Failure to receive such training shall constitute grounds for revocation of an advanced appraiser's certificate; provided, however, that proceedings to revoke shall be conducted in accordance with the Administrative Procedure Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

Training to retain the advanced appraiser's certificate shall include, but not be limited to, new developments in the case and statutory law and administrative rules.

672. Disclosure of financial interest. At the time of certification, each applicant shall disclose, on forms provided by the Board of Equalization, his or her financial interest in any corporation. Thereafter, the form shall be completed annually.

If the applicant is also required to annually file with the Fair Political Practices Commission pursuant to Article 3 (commencing with Section 87300) of Chapter 7 of Title 9 of the Government Code, then a duplicate of that filing shall be deemed to meet the requirements of this section.

673. Temporary certificate. The State Board of Equalization may issue a temporary certificate to a person who is newly employed by the state, any county, city and county, or appraisal commission in order to afford the person the opportunity to apply for and take an examination the successful passage of which would qualify the person for an appraiser's certificate. A temporary certificate shall not be issued to exceed one year's duration and shall be issued only to a person who has demonstrated eligibility to take a civil service examination pursuant to subdivision (c) of Section 670, or who is found by the board to possess qualifications by reason of education and experience so that he or she may be reasonably expected to be competent to perform the work of an appraiser, or who has been duly elected or appointed to the office of assessor. A temporary certificate shall not be renewed.

Appendix 2: Property Tax Rules

Title 18, Public Revenues California Code of Regulations

Rule 281. "APPRAISER" DEFINED.

Reference: Sections 670, 673, and 1716, Revenue and Taxation Code.

An appraiser for property tax purposes within the meaning of section 670 of the Revenue and Taxation Code is a person employed by the state, a county, a city and county, or an appraisal commission who renders value judgments and/or who makes building classification judgments for cost estimating purposes in the administration of the valuation phase of ad valorem property taxation under Article XIII and Article XIII A of the California Constitution.

History: Adopted April 10, 1968, effective May 12, 1968.
Amended December 17, 1975, effective January 25, 1976.
Amended January 9, 2003, effective June 27, 2003.

Rule 282. TEMPORARY CERTIFICATION.

Reference: Section 24002.5, Government Code, and Sections 670, 673, Revenue and Taxation Code.

(a) A person shall not perform the duties of an appraiser, as defined in regulation 281, unless the person has been issued a temporary or permanent certificate by the Board, nor shall the person continue to perform such duties for more than a year (excluding any break in service as an appraiser of less than six months which is reported to the Board) without having been permanently certified.

(b) The Board shall issue a temporary certificate to any other person employed to perform the duties of an appraiser for property tax purposes in the service of the state, a county, a city and county, or an appraisal commission if the person meets the minimum qualifications set out in subsection (a) of regulation 283 or has equivalent qualifications which, in the opinion of both the assessor and the Board, demonstrate that the person is competent to perform the work of an appraiser. The assessor shall submit such qualifications to the Board on a form supplied by the Board.

(c) No later than 30 days after taking office, any person who has been elected or appointed as assessor shall request and the Board shall issue a temporary certificate to such individual.

(d) A temporary certificate is suspended when the person to whom it was issued ceases to perform the duties of an appraiser for property tax purposes but is automatically reinstated when the person again performs such duties with less than a six months' break in service. When there is a break in service of six months or more, another temporary certificate must be issued, under the provisions of subsection (b), and such certificate shall be valid for one year thereafter.

History: Adopted April 10, 1968, effective May 12, 1968.
Amended December 17, 1975, effective January 25, 1976.
Amended August 15, 1984, effective February 13, 1985.
Amended February 4, 1997, effective July 6, 1997.
Amended January 9, 2003, effective June 27, 2003.

Rule 283. PERMANENT CERTIFICATION.

Reference: Sections 670 and 673, Revenue and Taxation Code; and section 24002.5, Government Code.

(a) The Board shall issue a permanent certificate to any person employed to perform the duties of an appraiser for property tax purposes in the services of the state, county, a city and county, or an appraisal commission who, within one year of employment, attains a passing grade on a certification examination prepared or approved by the Board and who meets the following minimum qualifications:

(1) The person is currently employed by, or has a bona fide employment offer from, the Board, a county assessor, a city and county assessor, or an appraisal commission, and

(2) Either the person is a graduate of an accredited four-year institution of higher education, or

(3) The person has graduated from high school (or has the equivalent of a high school education as determined by the taking of a general educational development test approved by the California Department of Education) and has four years of relevant experience. "Relevant experience" means employment experience within the last ten years in any of the following occupations:

(A) an accountant, auditor, real property appraiser, building cost estimator, engineer, real estate loan agent, real estate loan underwriter, right-of-way agent, licensed building contractor, or

(B) a real estate licensee, licensed by the California Department of Real Estate, engaged in buying, selling, leasing, or managing real estate, or

(C) an appraiser aide or appraiser trainee in an assessor's office or in the property taxes department of the Board, or

(D) an employee, other than an appraiser, appraiser aide, or appraiser trainee, of an assessor's office or of the property taxes department of the Board, except that such employment time shall be limited to qualifying for only 2/3 of the four-year experience requirement. The remaining 1/3 of time shall be accumulated by other relevant experience as described in subparagraphs (A), (B), and (C) above or by education in an accredited institution of higher education.

Four years of relevant experience or any combination of four years of relevant experience and of education in an accredited institution of higher education totaling four years can be substituted for the educational requirement in subsection (a)(2). When fewer than four years of education in an accredited institution of higher education are used to meet the minimal qualifications, the number of qualifying years or fractions thereof shall be determined by the number of units in which passing grades were received. One year of education requirement shall consist of either 30 semester units or 45 quarter units. The qualifications of the person seeking permanent certification in this manner shall be submitted on a form supplied by the Board when the person files the application.

(b) When a person has been temporarily certified under subsection (b) of regulation 282 by reason of equivalent qualifications, or under subsection (c) of regulation 282 by reason of election or appointment as assessor the person shall be admitted to the examination referred to in subsection (a). Upon receiving a passing grade in the examination, the person shall be issued a permanent certificate by the Board.

(c) A permanent certificate is suspended when the person to whom it was issued terminates employment with the Board, a county assessor, a city and county assessor, or an appraisal commission, but it is automatically reinstated when the person is again employed to perform the duties of an appraiser for property tax purposes in the services of any of these offices.

History: Adopted April 10, 1968, effective May 12, 1968.
Amended January 7, 1970, effective February 8, 1970.
Amended December 15, 1971, effective January 19, 1972.
Amended August 15, 1984, effective February 13, 1985.
Amended February 4, 1997, effective July 6, 1997.
Amended January 9, 2003, effective June 27, 2003.

Rule 284. RETENTION AND REVOCATION OF APPRAISER CERTIFICATE.

Authority: Section 15606, Government Code.

Reference: Sections 670 and 671, Revenue and Taxation Code.

(a) A person who holds a permanent certificate to perform the duties of an appraiser for property tax purposes in the service of the state, a county, a city and county, or an appraisal commission shall adhere to the annual training requirements as set forth in section 671 of the Revenue and Taxation Code. The training requirement for an appraiser's certificate or advanced appraiser's certificate shall be met for each fiscal year, commencing July 1 and ending June 30. Failure to obtain such training shall constitute grounds for revocation of the appraiser's certificate or advanced appraiser's certificate.

(b) In calculating the number of training hours completed for the current fiscal year, any excess hours earned from attending training in prior years shall be counted first.

(1) To retain an appraiser's certificate, excess training hours over the 24-hour annual requirement may be carried forward as a credit a maximum of three years, with a maximum of 72 training hours available for carryover into future years.

(2) To retain an advanced appraiser's certificate, excess training hours over the 12-hour annual requirement may be carried forward as a credit a maximum of two years, with a maximum of 24 training hours available for carryover into future years.

Excess training hours carried forward from prior years shall be applied on a first in/first out basis, such that training hours available from the earliest year of carryover shall be credited first.

(c) The Board shall initiate informal revocation procedures if, upon review of an individual's annual training report, the appraiser appears to be deficient in meeting the annual training requirement. The steps of the informal revocation process are as follows:

(1) A letter will be sent to the appraiser who appears to have deficient training hours and to the assessor of the county or the city and county where the appraiser is employed or to the appropriate Board division chief. The assessor or division chief shall indicate whether or not the person is still employed by that office as an appraiser and, if applicable, should note whether the appraiser has transferred to another county, city and county, or Board division or if the person is no longer employed by any of these offices as an appraiser.

(2) The letter sent to the appraiser will be accompanied by a report of the training and respective hours completed by the individual so that the appraiser will have an opportunity to reconcile his or her records with the report. If training has been completed but has not been included on the training report, the name of the course, date and proof of completion, and training hours earned must be submitted. For non-Board provided courses, a course outline or seminar agenda must also be submitted. Written corrections and/or changes to the report must be submitted no later than 30 calendar days after receipt of the letter advising the appraiser of the deficiency in training hours. No later than 30 calendar days after the receipt of this information, Board staff will review the information submitted and make necessary changes to the appraiser's training hours, if warranted, and notify the appraiser whether or not the corrections and/or changes have been accepted. A copy of the revised training report will be sent to the appraiser.

(3) If the appraiser is, in fact, deficient in training hours, a written plan on resolving the deficiency, as well as a plan for meeting the training requirements for the current fiscal year, must be submitted by the appraiser to the Board within 30 calendar days of receiving the above notification. The plan shall be submitted to the Board after the appraiser has consulted with and provided a copy of the plan to the assessor or Board division chief.

(4) If the Board does not receive a response by the specified date, Board staff will contact the appraiser to determine the reason for the lack of a response. If the written plan is not received within 10 calendar days from this follow-up contact date, a certified letter will be mailed to the appraiser advising him or her of a conference call or meeting with a panel of Board staff to remedy the deficiency. This letter will also be sent to the assessor or Board division chief and will indicate the date, time, and location (if applicable) of the conference call or meeting.

(5) During the conference call or meeting, the appraiser and the panel will discuss the training deficiencies and establish a plan to make up the deficiency and to satisfy the annual training requirements for the current fiscal year. The assessor or Board division chief, or their representative, may participate in the conference call or meeting. If the appraiser is unable to participate in the conference call or attend the meeting on the scheduled date, the appraiser must reschedule the conference call or meeting with the panel for a date within 30 calendar days of the originally scheduled date.

(6) If the appraiser presents an acceptable plan to the panel to make up the deficiencies, the Board shall notify the appraiser and the assessor or Board division chief. No further action will be taken unless the appraiser fails to meet the requirements of the plan by the deadline agreed upon by the parties.

(7) If the appraiser fails to participate in the conference call or attend the meeting with the panel or fails to follow the established plan, as set forth in subparagraphs (5) and (6) above, and remains delinquent at the end of the time frame specified, the panel will inform the Deputy Director of the Board's Property and Special Taxes Department, or his or her designee, that proceedings should be initiated to revoke the appraiser's certificate. A certified letter will be sent to the appraiser and the assessor or division chief by the Deputy Director, or his or her designee, regarding the Board's decision to initiate formal revocation proceedings.

(d) Formal revocation proceedings shall be initiated if the foregoing informal revocation process could not satisfactorily resolve the appraiser's deficiency in training hours. Formal revocation proceedings shall be conducted in a hearing before an administrative law judge in accordance with the Administrative Procedure Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

(e) Holders of certificates shall report to the Board the training and respective hours completed for each fiscal year ending June 30. Reporting required by this subsection shall be effective as of the fiscal year commencing July 1, 2003.

History: Adopted January 9, 2003, effective June 27, 2003.